

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

North Putnam Community Schools (6715)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$677,934	\$709,646	\$785,618	\$746,247	2.43%	-5.01%
Non - Certified Salaries	120	\$162,865	\$153,455	\$176,375	\$191,088	4.08%	8.34%
Group Health Insurance	222	\$94,364	\$106,323	\$114,506	\$113,473	4.72%	-0.90%
Teacher Retirement Fund, After 7-1-95	216	\$64,267	\$51,239	\$61,318	\$58,076	-2.50%	-5.29%
Social Security Certified	212	\$48,894	\$50,115	\$55,877	\$53,758	2.40%	-3.79%
Other Professional and Technical Services	319	\$599	\$10,087	\$26,882	\$40,986	187.58%	52.47%
Public Employees Retirement Fund	214	\$25,898	\$20,879	\$24,923	\$34,151	7.16%	37.02%
Other Employee Benefits	241 - 290	\$29,073	\$32,077	\$27,604	\$26,668	-2.14%	-3.39%
Social Security Noncertified	211	\$11,369	\$10,961	\$12,181	\$13,467	4.32%	10.56%
Operational Supplies	611	\$6,323	\$3,611	\$6,542	\$8,261	6.91%	26.27%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,210	\$6,650	\$5,973	\$4,364	-11.80%	-26.94%
Postage and Postage Machine Rental	532	\$2,534	\$2,514	\$1,635	\$2,486	-0.48%	52.01%
Group Life Insurance	221	\$4,058	\$2,275	\$2,240	\$2,192	-14.27%	-2.14%
Other Group Insurance Authorized by Statute	224	\$557	\$622	\$666	\$672	4.79%	0.90%
Travel	580	\$1,815	\$270	\$3,165	\$532	-26.43%	-83.19%
Repairs and Maintenance Services	430	\$200	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,137,959	\$1,160,725	\$1,305,504	\$1,296,419	3.31%	-0.70%
Student Academic Achievement							
Certified Salaries	110	\$4,449,692	\$4,517,580	\$4,505,860	\$4,415,824	-0.19%	-2.00%
Transfer Tuition to Other School Corps Within State	561	\$586,482	\$616,015	\$616,814	\$697,405	4.43%	13.07%
Group Health Insurance	222	\$494,908	\$498,166	\$474,444	\$498,001	0.16%	4.97%
Non - Certified Salaries	120	\$523,725	\$454,395	\$459,546	\$385,045	-7.40%	-16.21%
Teacher Retirement Fund, After 7-1-95	216	\$338,493	\$286,260	\$310,825	\$315,721	-1.73%	1.58%
Social Security Certified	212	\$311,793	\$315,353	\$312,653	\$308,009	-0.30%	-1.49%
Other Employee Benefits	241 - 290	\$208,644	\$212,820	\$201,029	\$283,774	7.99%	41.16%
Repairs and Maintenance Services	430	\$151,874	\$235,599	\$152,346	\$153,075	0.20%	0.48%
Operational Supplies	611	\$31,362	\$42,860	\$33,125	\$59,284	17.26%	78.97%
Textbooks	630	\$148,514	\$126,973	\$89,058	\$56,943	-21.31%	-36.06%
Pre-2008 Object Code - Temporary Salaries	130	\$105,824	\$91,913	\$88,738	\$54,016	-15.48%	-39.13%
Staff Services	314	\$7,177	\$11,843	\$68,294	\$53,184	64.99%	-22.13%

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Teacher Retirement Fund, Prior to 7-1-95	215	\$74,661	\$53,091	\$43,976	\$42,014	-13.39%	-4.46%
Social Security Noncertified	211	\$47,972	\$42,743	\$42,673	\$34,502	-7.91%	-19.15%
Other Professional and Technical Services	319	\$6,930	\$13,845	\$24,745	\$19,389	29.33%	-21.65%
Data Processing Services	316	\$12,426	\$14,519	\$13,648	\$18,977	11.17%	39.05%
Group Life Insurance	221	\$10,967	\$12,250	\$12,551	\$11,243	0.62%	-10.43%
Library Books	640	\$3,869	\$8,109	\$12,324	\$9,685	25.78%	-21.41%
Travel	580	\$19,491	\$15,246	\$10,864	\$8,663	-18.35%	-20.27%
Instruction Services	311	\$16,650	\$7,475	\$6,700	\$6,050	-22.36%	-9.70%
Equipment	730	\$49,781	\$184,444	\$16,217	\$2,622	-52.10%	-83.83%
Periodicals	650	\$1,535	\$1,938	\$1,288	\$1,710	2.73%	32.78%
Other Group Insurance Authorized by Statute	224	\$2,038	\$1,747	\$1,321	\$1,285	-10.89%	-2.71%
Public Employees Retirement Fund	214	\$823	\$297	\$1,067	\$666	-5.15%	-37.56%
Dues and Fees	810	\$0	\$0	\$5,703	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	(\$645)	\$0	\$0	\$0	NA	NA
Student Academic Achievement Total		\$7,604,987	\$7,765,481	\$7,505,809	\$7,437,085	-0.56%	-0.92%
Overhead and Operational							
Non - Certified Salaries	120	\$1,396,901	\$1,447,646	\$1,450,676	\$1,433,236	0.64%	-1.20%
Operational Supplies	611	\$599,341	\$587,167	\$683,300	\$594,265	-0.21%	-13.03%
Group Health Insurance	222	\$189,153	\$205,317	\$228,491	\$275,711	9.88%	20.67%
Light and Power - Other Than Heating and Cooling	625	\$257,467	\$289,278	\$323,537	\$271,576	1.34%	-16.06%
Equipment	730	\$429,314	\$315,902	\$61,979	\$258,045	-11.95%	316.34%
Repairs and Maintenance Services	430	\$92,544	\$134,419	\$138,198	\$196,960	20.78%	42.52%
Public Employees Retirement Fund	214	\$197,406	\$178,586	\$188,203	\$182,573	-1.93%	-2.99%
Insurance	520	\$253,800	\$216,388	\$253,709	\$180,223	-8.20%	-28.96%
Gasoline and Lubricants	613	\$235,999	\$205,391	\$169,496	\$109,958	-17.38%	-35.13%
Certified Salaries	110	\$108,239	\$100,155	\$104,755	\$101,370	-1.63%	-3.23%
Social Security Noncertified	211	\$96,022	\$99,299	\$100,763	\$101,285	1.34%	0.52%
Heating and Cooling for Buildings - Gas	622	\$147,778	\$186,734	\$137,881	\$77,002	-15.04%	-44.15%
Other Employee Benefits	241 - 290	\$34,866	\$33,316	\$29,260	\$28,948	-4.54%	-1.06%
Water and Sewage	411	\$22,527	\$20,907	\$22,923	\$26,980	4.61%	17.70%
Telephone	531	\$26,881	\$30,407	\$30,081	\$21,979	-4.91%	-26.93%
Travel	580	\$10,240	\$12,120	\$9,921	\$8,851	-3.58%	-10.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Removal of Refuse and Garbage	412	\$11,167	\$10,176	\$10,537	\$8,728	-5.98%	-17.18%
Social Security Certified	212	\$8,268	\$7,649	\$8,001	\$7,742	-1.63%	-3.24%
Tires and Repairs	612	\$4,383	\$32,509	\$5,603	\$6,945	12.20%	23.95%
Other Public or Private Utility Services	419	\$2,751	\$3,375	\$3,360	\$6,444	23.71%	91.79%
Group Life Insurance	221	\$10,816	\$10,682	\$5,943	\$5,462	-15.70%	-8.10%
Dues and Fees	810	\$3,680	\$3,080	\$3,359	\$5,021	8.08%	49.48%
Teacher Retirement Fund, After 7-1-95	216	\$3,093	\$0	\$2,115	\$4,611	10.49%	118.03%
Other Group Insurance Authorized by Statute	224	\$4,657	\$4,807	\$4,527	\$4,555	-0.55%	0.62%
Board of Education Services	318	\$3,484	\$3,000	\$5,414	\$3,420	-0.46%	-36.83%
Advertising	540	\$953	\$2,671	\$3,392	\$3,181	35.16%	-6.23%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,247	\$3,005	\$3,073	\$3,041	-1.63%	-1.03%
Postage and Postage Machine Rental	532	\$3,176	\$4,339	\$3,683	\$2,711	-3.87%	-26.38%
Awards	875	\$1,171	\$3,668	\$989	\$960	-4.85%	-2.98%
Interest	832	\$877	\$840	\$879	\$902	0.72%	2.66%
Bank Service Charges	871	\$635	\$649	\$649	\$748	4.21%	15.41%
Other Professional and Technical Services	319	\$700	\$900	\$850	\$550	-5.85%	-35.29%
Unemployment Insurance	230	\$5,089	\$0	\$0	\$359	-48.48%	NA
Rentals	440	\$25	\$0	\$25	\$20	-5.43%	-20.00%
Miscellaneous Objects	876 - 899	\$130	\$239	\$0	\$0	-100.00%	NA
Vehicles	731	\$0	\$713	\$0	\$0	NA	NA
Data Processing Services	316	\$1,028	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$3,957	\$0	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$9,402	\$918	\$266	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$4,181,164	\$4,156,249	\$3,995,840	\$3,934,362	-1.51%	-1.54%
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Non Operational

Rentals	440	\$1,360,563	\$1,388,474	\$1,464,000	\$1,298,958	-1.15%	-11.27%
Construction Services	450	\$537,871	\$2,241,511	\$1,207,952	\$603,922	2.94%	-50.00%
Redemption of Principal	831	\$235,309	\$235,435	\$383,426	\$277,440	4.20%	-27.64%
Equipment	730	\$272,269	\$176,708	\$181,223	\$117,467	-18.95%	-35.18%
Repairs and Maintenance Services	430	\$37,890	\$135,003	\$32,862	\$67,296	15.44%	104.78%
Non - Certified Salaries	120	\$43,811	\$47,235	\$44,889	\$59,641	8.02%	32.86%
Buildings	720	\$131,900	\$140,111	\$139,911	\$58,768	-18.30%	-58.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$45,033	\$57,222	\$57,580	\$58,484	6.75%	1.57%
Teacher Retirement Fund, After 7-1-95	216	\$5,249	\$5,098	\$5,507	\$5,488	1.12%	-0.35%
Social Security Certified	212	\$3,444	\$4,377	\$4,405	\$4,475	6.76%	1.58%
Social Security Noncertified	211	\$3,352	\$3,613	\$3,434	\$4,351	6.74%	26.70%
Operational Supplies	611	\$0	\$0	\$0	\$1,006	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$369	\$282	\$169	\$184	-15.99%	8.51%
Public Employees Retirement Fund	214	\$0	\$0	\$46	\$32	NA	-30.10%
Improvements Other Than Buildings	715	\$0	\$0	\$498	\$0	NA	-100.00%
Travel	580	\$0	\$0	\$4,928	\$0	NA	-100.00%
Removal of Refuse and Garbage	412	\$1,338	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$2,678,397	\$4,435,069	\$3,530,829	\$2,557,511	-1.15%	-27.57%
Grand Total		\$15,602,508	\$17,517,524	\$16,337,982	\$15,225,376	-0.61%	-6.81%